



## King County Department of Assessments

---

### Executive Summary Report

Appraisal Date 1/1/99 - 1999 Assessment Roll

**Specialty Name:** Gas Stations

**Previous Physical Inspection:** June through July 1998.

**Sales** – The Market Approach was not used. Although there are numerous sales throughout the County, the appraiser felt that all sales were based on business performance and reflected a going concern value. Analyzed sale prices (recorded sale price less going concern value) were difficult to analyze therefore, no ratio study was performed.

<b>Population -Average Improved Parcel Summary Data:</b>			
	<u>Land</u>	<u>Imp</u>	<u>Total</u>
1998 Value:	\$280,000	\$249,700	\$529,700
1999 Value:	\$297,300	\$314,525	\$611,825
Percent Change:	6.1%	25.9%	15.8%

1998 Total Assessed Value: \$280,269,379

1999 Total Assessed Value: \$324,660,604

Number of Improved Parcels in the Population: 529

**Conclusion and Recommendation:**

Since the values recommended in this report improve uniformity and equity, I recommend posting them for the 1999 Assessment Roll.